

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 7TH JUNE 2007 / 17TH JYAISHTA 1929

WP(C).No. 17483 of 2007(F)

PETITIONER:

P.PRAKASHAN, PROPRIETOR,
M/S. R.K.DRUG LINES, POOMALA BUILDING,
CHERUVATHUR, KASARGOD DISTRICT.

BY ADV. SRI.V.P.SUKUMAR
SRI.JAIRAM.V.MENON

RESPONDENTS:

1. THE AGRICULTURAL INCOME TAX AND
COMMERCIAL TAX OFFICER, HOSDURG.
2. THE DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, KOZHIKODE.
3. THE SPECIAL DEPUTY TAHSILDAR (R.R.),
HOSDURG.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 07/06/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

.....
W.P.(C) No.17483 of 2007
.....

Dated this the 7th day of June, 2007.

JUDGMENT

It is seen that petitioner has suffered exparte assessments under the KGST Act for 2001-2002 to 2004-2005. Even though appeals filed against assessments are pending, in order to avoid delay, I feel one more opportunity can be granted to the petitioner because petitioner is stated to have closed business and has taken up a job. The W.P. is disposed of directing the third respondent to withhold recovery proceedings for two months from today. The petitioner is directed to approach the first respondent with books of accounts including purchase bills and proof of commencement of business, closure of business etc., which will be verified by first respondent, issue fresh pre-assessment notice and complete the assessments within one month from the date of production of copy of accounts and other details along with copy of this judgment. When assessments are modified, first respondent will recall Exts.P1 to P4 exparte orders and in that event, petitioner can withdraw the appeals. However, if petitioner does not produce accounts and appear before the first respondent in fresh proceedings for which opportunity is granted through this

judgment, the first respondent can inform the same to third respondent and in that event, the tax demanded under Exts.P1 to P4 can be recovered subject to result of appeal after two months.

C.N.RAMACHANDRAN NAIR
Judge

pms